REMARKS

As indicated above, this is a Response to the Notice of Non-Complaint Amendment dated May 28, 2008. A copy of the Notice is attached.

On August 23, 2006, the applicants filed a Preliminary Amendment. On May 28, 2008, the Examiner issued a Notice, informing the applicants that the Preliminary Amendment, filed on August 23, 2006, were not fully complaint, and therefore the claim amendments filed on August 23, 2006 were not entered.

The applicant intended to cancel Claims 1-13 and start with new Claim 14 in the Preliminary Amendment filed August 23, 2006. In the Response to Non-Compliant Amendment dated May 28, 2008, Claims 8-23 have now been canceled. Claims 24-39 have been added to the application. The addition of claims 24-39 place the claims in substantially the same condition as the claims as amended once under Article 34 and remove multiple dependent claims. The applicants respectively submit that no new matter has been added. It is believed that this Amendment is fully responsive to the Office Action dated May 28, 2008.

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Hiroshi HASEGAWA, et al.

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In the event that any fees are due in connection with this paper, please charge our Deposit Account No. 01-2340.

Respectfully submitted,

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